**I.T.A. No. 94 of 2004**

****

Present: Mr. Pankaj Jain, Advocate for the appellant.

Ms. Daya Chaudhary, Assistant Solicitor General of India for the respondent.

****

An affidavit of the Registrar, Income Tax Appellate Tribunal, Lok Nayak Bhawan, New Delhi along with order dated March 2005, Annexure R-1, purported to have been passed on the rectification application filed by the assessee has been filed in Court today. A copy thereof has been furnished to the learned counsel for the appellant. A perusal of order, Annexure R-1, shows that it has been passed some where in March, 2005 but no date of the order has been supplied nor it has been apprised to the Court as to whether a copy of this order was sent to the assessee. It has been stated in the affidavit that the file concerning this case has been lost and is not available.

We find the explanation thoroughly vague, diatonic and extra-ordinary. It shows that the Tribunal has scant regard for the provision of Income Tax Act and the rules framed thereunder. The working of the Tribunal has been shown in poor light because it was after passing many orders that the Tribunal through its Registrar has responded. We have passed orders on 12.3.2007, 30.4.2007, 5.7.2007 and 26.7.2007. All these orders have fallen on deaf ear. All these facts may be brought to the notice of the President of the Tribunal along with the copies of various orders and complete paper-book of this case. In the meanwhile, the Registrar of the Tribunal Shri J.S.Chhilar is directed to locate the file concerning this case which shall be produced before us

on 20.8.2007.

Copy of this order be given under the signature of the Bench Secretary to the learned counsel for revenue.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007** **(AJAY KUMAR MITTAL)**
gbs **JUDGE**

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

C.W.P. No. 9490 of 2007

Date of Decision: 6.8.2007

G.P.S. Grewal and another

....Petitioners

Versus

Punjab and Sind Bank, Zonal Office and others

...Respondents.

CORAM:- HON'BLE MR. JUSTICE M.M. KUMAR.

HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.

PRESENT: Mr. SKS Bedi, Advocate for the petitioners.

Mr. Rajnish Kumar, Advocate for respondents No.1 and 2.

**M.M. KUMAR, J.**

It is conceded position that the petitioners have already preferred an appeal before the Debts Recovery Tribunal, Chandigarh against the order dated 13.6.2007 (P-6). The instant petition under Article 226 of the Constitution was entertained during vacation and interim directions with regard to staying the sale of the property were issued till this date.

Learned counsel for respondents No.1 and 2 states that the appeal is listed before the Debts Recovery Tribunal on 14.8.2007 and till then no coercive steps will be taken.

In view of the above, learned counsel for the petitioners requests for withdrawal of the petition.

Dismissed as withdrawn.

However, no coercive steps be taken till 14.8.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**C.R. No. 3213 of 2007**

****

Present: Mr. Akshay Bhan, Advocate for the petitioners.

Mr. Rajnish Kumar, Advocate for the respondents.

****

The matter arises from orders dated 7.6.2007 passed by the Civil Judge (Junior Division), Chandigarh (P-8) and dated 7.6.2007 passed by the Additional District Judge, Chandigarh (P-9). Necessarily the matter has to be placed before the learned Single Judge.

In view of the above, the matter be listed before the learned Single Judge on 7.8.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**C.W.P. No. 15093 of 2006**

****

Present: Mr. Ashok Singla, Advocate for the petitioner.

Mr. H.R.Bansal, Advocate for the respondents.

****

Learned counsel for the petitioner requests for one last opportunity to place on record additional documents as has been noticed in the order dated 30.5.2007 and 16.7.2007.

Let the needful be done within one week with copy in advance to learned counsel for the respondents.

List again on 20.8.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**I.T.A. Nos. 115 of 2004, 105 and 307 of 2005**

****

Present: Mr. Yogesh Putney, Advocate for the appellant.

Mr. Vineet Soni, Advocate for the respondent.

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On the request made by learned counsel for the parties, hearing is deferred to 27.9.2007.

A photo copy be placed on the file of each connected case.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**I.T.A. No. 105 of 2005**

****

Present: Mr. Yogesh Putney, Advocate for the appellant.

Mr. Vineet Soni, Advocate for the respondent.

****

On the request made by learned counsel for the parties, hearing is deferred to 27.9.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**I.T.A. No. 307 of 2005**

****

Present: Mr. Yogesh Putney, Advocate for the appellant.

Mr. Vineet Soni, Advocate for the respondent.

****

On the request made by learned counsel for the parties, hearing is deferred to 27.9.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**I.T.A. No. 82 of 2007**

****

Present: Mr. Sanjiv Bansal, Advocate for the appellant.

****

On the request made by learned counsel for the appellant, hearing is deferred to 27.9.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**C.W.P. No. 10793 of 2007**

****

Present: None for the petitioner.

Mr. O.P.Narang, Advocate for the respondent.

****

Learned counsel for the respondent prays for time to file reply.

Let the reply be filed a week before the adjourned date with an advance copy to the counsel opposite.

List again on 14.9.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**C.U.S.A.P. No. 3 of 2007**

****

Present: Mr. Ashwinie Bansal, Advocate for the appellant.

****

On the request of learned counsel for the appellant, hearing is deferred to 27.9.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**C.E.A. No. 12 of 2007**

****

Present: Ms. Daya Chaudhary, Assistant Solicitor General of India, for the appellant.

****

On the request of learned counsel for the appellant, hearing is deferred to 27.9.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**I.T.A. No. 607 of 2006**

****

Present: Mr. Pankaj Jain, Advocate for the appellant.

****

Learned counsel requests for another adjournment to address arguments.

List on 18.9.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**I.T.A. No. 478 of 2006**

****

Present: Mr. K.L.Goyal, Advocate for the appellant.

Mr. Sanjiv Bansal, Advocate for the revenue.

****

On the request of learned counsel for the parties, hearing is deferred to 21.8.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**I.T.A. No. 457 of 2006**

****

Present: Mr. K.L.Goyal, Advocate for the appellant.

Mr. Sanjiv Bansal, Advocate for the revenue.

****

On the request of learned counsel for the parties, hearing is deferred to 21.8.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**I.T.A. No. 447 of 2006**

****

Present: Mr. Rajive Sharma, Advocate for the appellant.

****

On the request of learned counsel for the appellant, hearing is deferred to 13.8.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**C.W.P. No. 11576 of 2006**

****

Present: Mr. Vineet Soni, Advocate for the petitioner.

Ms. Ritu Bahri, DAG, Haryana for the respondents.

****

Learned counsel for the petitioner states that the appeal before the A.A.I.F.R. is pending for 28.8.2007.

List again on 8.10.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**C.M. No. 2468 of 2007 and**
**C.W.P. No. 1139 of 2006**

****

Present: Mr. Pankaj Jain, Advocate for the petitioner.

Mr. Yogesh Putney, Advocate for the respondent.

****

On the request of learned counsel for the parties, hearing is deferred to 25.9.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**I.T.A. No. 276 of 2007**

****

Present: Mr. Yogesh Putney, Advocate for the appellant.

****

Learned counsel for the appellant states that this appeal pertains to the assessment year 1988-89. A perusal of the order dated 28.4.2006 shows that a common order was passed in respect of assessment years 1986-87 to 1989-90. In respect thereto ITA Nos. 132, 133, 135 and 88 of 2007 stand already admitted.

In view of the above, the appeal is admitted. Copies of this order be placed on the files of each of the above mentioned cases.

To be heard along with ITA Nos. 132, 133, 135 and 88 of 2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**I.T.A. No. 106 of 2007**

****

Present: Mr. Sanjiv Bansal, Advocate for the appellant.

****

Learned counsel for the appellant has pointed out that ITA No. 191 of 2007 involving the same question of law for the different assessment year is also pending for 12.10.2007.

To be listed along with ITA No. 191 of 2007 on 12.10.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**C.M. No. 3024-CII of 2007 IN**
**I.T.A. No. 105 of 2007**

****

Present: Mr. K.L.Goyal, Advocate for the appellant.

****

On the written request made by learned counsel for the appellant, hearing is deferred to 17.9.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**I.T.A. No. 51 of 2007**

****

Present: Mr. Pankaj Jain, Advocate for the appellant.

Mr. Yogesh Putney, Advocate for the respondent.

****

The order dated July 23, 2007 has not been complied with. Let the records of the Tribunal be requisitioned through special messenger in a sealed cover.

List again on 14.8.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**I.T.A. No. 21 of 2007**

****

Present: Mr. M.R.Sharma, Advocate for the appellant.

Mr. Sanjiv Bansal, Advocate for
Mr. S.K.Garg Narwana, Advocate for the respondents.

****

On request made by learned counsel for the respondents, adjourned to 24.9.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**I.T.A. Nos. 16 and 17 of 2007**

****

Present: Mr. Yogesh Putney, Advocate for the appellant.

****

On the request of learned counsel for the appellant, hearing is deferred to 24.9.2007.

A photo copy be placed on the file of the connected case.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**I.T.A. No. 15 of 2007**

****

Present: Mr. Yogesh Putney, Advocate for the appellant.

****

On the request of learned counsel for the appellant, hearing is deferred to 11.9.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**C.W.P. No. 9664 of 2007**

****

Present: Mr. V.S.Bhardwaj, Advocate for the petitioner.

Ms. Ritu Bahri, Deputy Advocate General, Haryana.

****

A copy of the written statement by respondent No.4 has been handed over to learned counsel for the petitioner and the same be filed in the office within one week.

List for arguments on 11.9.2007.

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.A. No. 242 of 2007
Date of Decision: 6.8.2007

The Commissioner of Income-tax, Patiala

....Appellant.

Versus

M/s Paradise Steel Rolling Mills, G.T. Road, Mandi Gobindgarh.

...Respondent.

**CORAM:- HON'BLE MR. JUSTICE M.M. KUMAR.**
**HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.**

PRESENT: Mr. Yogesh Putney, Advocate for the appellant-revenue.

**M.M. KUMAR, J.**

The revenue has challenged a common order dated 5.10.2006 passed by the Income Tax Appellate Tribunal, Chandigarh Bench "A" in ITA No.831/Chandi/2001 for the assessment years 1997-98 and 1998-99. Earlier the revenue has filed ITA No. 236 of 2007 in respect of assessment year 1997-98 which was dismissed by this Court on 30.7.2007.

It is undisputed that the questions of law were the same in the earlier appeal which are sought to be raised in the instant appeal. Therefore, with the necessary consequences, this appeal has also to be dismissed. Accordingly, the instant appeal is dismissed.

**(M.M.KUMAR)**
**JUDGE**

**July 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**C.W.P. No.**

****

Present: Mr.
for the petitioner.

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**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**C.W.P. No.**

****

Present: Mr.
for the petitioner.

****

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**

**C.W.P. No.**

****

Present: Mr.
for the petitioner.

****

**(M.M.KUMAR)**
**JUDGE**

**August 6, 2007**
gbs

**(AJAY KUMAR MITTAL)**
**JUDGE**